
Petition for a Rule Change

Jurisdiction:

Qwest Corporation ("Qwest"), pursuant to Utah Code Ann. § 63-46a-12 and Utah Admin. Code R15-2-1 et seq., hereby petitions the Utah State Tax Commission (the "Commission") to exercise its rulemaking power pursuant to Utah Admin. Code R861-1A.2.G and adopt a proposed amendment to Utah Admin. Code R884-24P-62 ("Rule 62") which proposed amendment is set forth below.

Proposed rule change—amendment to Utah Admin. Code R884-24P-62 (proposed amendment language indicated by underscoring):

A.4. "Unitary property" means operating property that is assessed by the Commission pursuant to Section 59-2-201(1)(a) through (c).

a) Unitary properties include:

- (1) all property that operates as a unit across county lines, if the values must be apportioned among more than one county or state; and
- (2) all property of public utilities as defined in Section 59-2-102.

b) These properties, some of which may be cost regulated utilities, are defined under one of the following categories.

- (1) "Telecommunication properties" include the operating property of local exchange carriers, local access providers, long distance carriers, cellular telephone or personal communication service (PCS) providers, ~~and~~ pagers, cable companies, and other similar properties which are used to facilitate two-way communication.
- (2) "Energy properties" include the operating property of natural gas pipelines, natural gas distribution companies, liquid petroleum products pipelines, and electric corporations, including electric generation, transmission, and distribution companies, and other similar entities.
- (3) "Transportation properties" include the operating property of all airlines, air charter services, air contract services, including major and small passenger carriers and major and small air freighters, long haul and short line railroads, and other similar properties.

Reason for the Proposed Rule Change:

Qwest has a direct stake in the Commission's consideration of the proposed amendment and will be substantially and directly affected by the amendment inasmuch as it currently experiences economic disadvantage as a result of inequitable property tax treatment. This amendment also has substantial value to citizens of this state because it would provide more uniform treatment of similarly situated taxpayers. The legal basis for this proposed rule change is set forth in the accompanying Memorandum in Support of Petition for a Rule Change.

Address and Daytime Telephone No. of Petitioner:

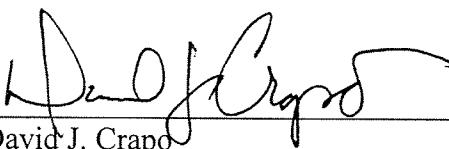
Qwest Corporation
c/o David J. Crapo
Wood Crapo LLC
60 E. South Temple, Suite 500
Salt Lake City, Utah 84111
(801) 366-6060

Request for copies of all correspondence, memoranda, or notices:

Pursuant to Utah Code Ann. § 63-46a-4(8), David J. Crapo, counsel for Qwest, hereby requests, on behalf of Qwest, that the Commission provide Qwest's counsel complete copies of any correspondence with Qwest resulting from this Petition, including any rule analysis performed by the Commission, advance notice of any rulemaking proceedings, or any other correspondence, memoranda, or notice. Such copies may be sent to Mr. Crapo at the above address.

DATED this 27th day of June, 2008.

WOOD CRAPO LLC



David J. Crapo
Attorneys for Qwest Corporation